City of Chula Vista
Finance Department
276 Fourth Avenue, Chula Vista, CA 91910
(619) 691-5250 | taxes@chulavistaca.gov

CANNABIS BUSINESS TAX RETURN - NON-CULTIVATION

Per Chula Vista Municipal Code (CVMC) 5.21.030, the Cannabis Business Tax is imposed on the privilege of engaging in commercial cannabis activity, as defined in CVMC 5.19.020.

Tax filing and payment of the tax are due to the City of Chula Vista by the Commercial Cannabis Business within 30 days following the last day of the reporting month. In the event the due date falls on a day the City is not open for business; the due date shall be the last earlier business day the City is open to the public.

Payments may be sent by mail or made in-person at the Finance Department Monday thru Thursday, 8:00 a.m. to 5:00 p.m. or Friday 8:00 a.m. to 12:00 p.m. Payments may also be made by ACH/ EFT or bank wire, please contact the Finance Department at cannabis@chulavistaca.gov or (619) 691-5250 to receive electronic payment information or if you have any questions.

Failure to pay timely; Any licensed Commercial Cannabis Business who fails or refuses to pay any tax or fee imposed when due shall pay penalties and interest as defined in CVMC 5.21.130. In addition, the City's Director of Finance may issue an administrative citation with respect to said failure, imposing an administrative fine of $2,000 for each month that any payment of tax is overdue, as defined in CVMC 5.21.150.

Suspension or revocation of City License; Failure of a City Licensee to comply with any requirement imposed by the provisions of CVMC 5.19, as defined, may constitute grounds for suspension or revocation of a City License. Per CVMC 5.19.080, no person may conduct Commercial Cannabis Activity without timely paying in full all fees and charges required associated with the operation.

BUSINESS NAME _____

BUSINESS ADDRESS _____

CONTACT NAME _____ PHONE NUMBER _____

CONTACT EMAIL _____

REPORTING PERIOD _____ BUSINESS LICENSE # _____
Month / Year

Please complete reverse side

Rev 10/2025

A. GROSS RECEIPTS FOR REPORTING PERIOD $_____

B. LESS: ADJUSTMENTS (Must be itemized, documented and attached) $_____

C. TAXABLE GROSS RECEIPTS (Subtract line B from A) $ 0.00

D. TAX DUE (Multiply Line C by .07) $ 0.00

E. OTHER CREDITS (Submit written explanation and any documentation) $_____

F. TOTAL TAX DUE (Subtract Line E from D) $ 0.00

If payment is timely (paid by due date) STOP. Your payment calculation is complete - remit the amount shown on Line F.

LATE PAYMENTS

Any person who fails to pay any cannabis business tax required to be paid pursuant to CVMC 5.21.130 on or before the due date shall pay penalties and interest as follows:

G. INITIAL PENALTY: Equal to 10% of the amount of tax due (multiply Line F by .10) $_____

H. ADDITIONAL PENALTY: Equal to 25% of the amount of tax due if tax remains unpaid more than one calendar month (multiply Line F by 0.25) $_____

I. INTEREST: Equal to 1% on unpaid tax & penalties (add Lines F, G, and H, multiply by .01 and by the number of months passed due) $_____

J. TOTAL AMOUNT DUE: Total Tax Due including penalties and interest (sum of Lines F - I) $ 0.00

I declare under penalty of making a false declaration that I am authorized to make this statement and that to the best of my knowledge and belief the foregoing is a true, correct and complete statement.

PRINT NAME _____ AUTHORIZED SIGNATURE _____ DATE _____

NOTE: A return and payment are due immediately upon transfer of ownership or cessation of business.

Rev 10/2025